

**Exhibit 2**

# Steven Simms

## Senior Managing Director – Creditor Rights

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### EDUCATION

B.S. in Consumer Economics,  
Cornell University

M.B.A. in Finance, Stern School  
of Business, New York University

Steven Simms is a Senior Managing Director at FTI Consulting and is based in New York. He is a member of the Corporate Finance & Restructuring segment. Mr. Simms has been involved in engagements assisting clients with financial restructurings, mergers, acquisitions, debt and equity financings, strategic planning and business valuation. He has served clients in a variety of industries, including retail, consumer products, restaurant and general manufacturing.

A representative list of companies that are part of Mr. Simms' extensive experience include A&P, Advantica Restaurant Group, AmeriKing, AMF Bowling, Avado Brands, Bakker Brothers, Barnes Bay, Bally Total Fitness, Barry Keiselstein, Bear Island, BI-LO, Blockbuster, Boston Chicken, Boyd's Collections, Buehler's Foods, Buffets, Caesars Entertainment, Calpine, CCI Corporation, Cengage, Chemtura, Chi-Chi's, Claim Jumper, Cloister Spring Water Company, Cone Mills, Country Home Bakers, Eagle Food Centers, Entrelec Group, SA, Energy Future Holdings, Fired Up, Fox & Hound, Fleming Companies, Fresh & Easy, Friendly's, Fuddruckers, Furr's Cafeteria, General Growth Properties, Getty Petroleum, Glazier Group, Hawker Beechcraft, Hercules Offshore, Hot Dog on a Stick, Interstate Bakeries, Jernberg Industries and Lifecare Holdings. In addition, he has been engaged by Long John Silver's Restaurant Group, Luby's Cafeterias, Malden Mills, Metro Fuel, Millennium Health, MModal, Muzak, Naartjie, Nextel International, Nutritional Sourcing, Olin Corporation, Oriental Trading, Overseas Shipping Group, Penn Traffic, Perkins & Marie Callender's, Pillowtex, Prins Recycling, Printing Arts of America, Quincy's Restaurants, Real Mex, Rock & Republic, Samson Resources, Sea Watch Acquisitions, Seeds Restaurant Group/Fazoli's, Shoney's Restaurants, Suntech, TMT USA, Trim Trends, Tony & Tina Cosmetics, UNO Restaurants, URM Stores, VICORP, Washington Mutual, Winn Dixie and World Kitchen.

Prior to joining FTI Consulting, Mr. Simms was a Managing Director with the Ernst & Young Corporate Finance practice. Before that, he worked in the Middle Market Banking Division of a New York-based money center bank, providing financing to companies in various industries for acquisitions, recapitalizations, capital expansion and internal growth.

Mr. Simms holds a B.S. in Consumer Economics from Cornell University and an M.B.A. in Finance from the Stern School of Business at New York University. Mr. Simms previously held NASD registered licenses 7, 24 and 63 with Ernst & Young Corporate Finance from 2001 to 2004. Most recently, Mr. Simms was recognized as one of Turnarounds & Workouts' People to Watch in 2014 for his creditor rights expertise and food industry focus.



### About FTI Consulting

FTI Consulting is an independent global business advisory firm dedicated to helping organizations manage change, mitigate risk and resolve disputes: financial, legal, operational, political & regulatory, reputational and transactional. FTI Consulting professionals, located in all major business centers throughout the world, work closely with clients to anticipate, illuminate and overcome complex business challenges and opportunities. Connect with us on [Twitter](#) (@FTIConsulting), [Facebook](#) and [LinkedIn](#).

# Sean A. Gumbs

## Senior Managing Director – Municipal Restructuring

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### CERTIFICATIONS

TMA - former board member

Certified Insolvency and  
Restructuring Advisor (CIRA)

Certified Turnaround  
Professional (CTP)

### EDUCATION

B.S. in Economics, University of  
Pennsylvania

M.B.A., Harvard Business School

Sean A. Gumbs is a senior managing director in FTI's restructuring and interim management practice in New York. He has almost 25 years of experience creating and maximizing value for stakeholders of troubled entities across many industries.

Mr. Gumbs co-heads FTI's municipal finance service offering that leverages the firm's capabilities across our corporate finance, forensic / litigation, economic consulting and strategic communications practices. His municipal-related experience includes:

- Puerto Rico Highways & Transportation Authority ("PRHTA") – served as financial advisor via the Government Development Bank for Puerto Rico (assignment concluded in July 2015).
- City of Philadelphia – led multi-department review to identify \$175mm savings over 5 years in third party spend and enhancement of revenue collections process.
- Jefferson County, Alabama – advised on restructuring alternatives for its General Fund given the loss of substantial tax receipts.
- California State Parks ("CSP") – advised the CSP on solutions to achieve a sustainable operating and funding model across its diverse 280 park system.
- Not-for-profit University – currently advising bondholders on restructuring alternatives given past defaults of this liberal arts college in West Virginia.
- Santa Rosa Bay Bridge Authority – currently advising the bondholders of a toll bridge near Pensacola, FL.
- Highland Hospital Obligated Group – advised the bondholders of the non-profit psychiatric hospital in Charleston, WV on performance improvement initiatives.

Mr. Gumbs' extensive corporate restructuring experience includes:

- Everyware Global – served as interim Chief Executive Officer of this post-bankruptcy marketer of tabletop and food preparation products that includes such well-known brands as Oneida and Anchor Hocking.
- MF Global – currently sits on the board of directors of MF Global Holdings Ltd and certain affiliates, overseeing the recovery of assets from around the world.
- CIT Group Inc. ("CIT") – served as financial advisor and led the development of a complex integrated financial operating model used for strategic business planning.
- Many other assignments, such as International Outsourcing Services, LLC (Interim CFO), Heating Oil Partners LP (Interim CFO) and CST Industries (Secured Lender).

Mr. Gumbs holds a BS in Economics from the Wharton School at the University of Pennsylvania and an MBA from the Harvard Business School. He is a former board member of the TMA, a Certified Insolvency and Restructuring Advisor (CIRA), a Certified Turnaround Professional (CTP), co-chairs the NY ABI Conference and has co-authored several articles on restructuring issues.



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